

Appl. No. 10/805,465  
Amdt. Dated Sep. 14, 2005  
Reply to Office Action of June 14, 2005

**Amendments to the Specification**

Please replace paragraph [0001] with the following amended paragraph:

[0001] The present invention relates to a liquid crystal display and a method for manufacturing the same, and particularly to an in-plane switching liquid crystal display (IPS LCD) and a method for manufacturing the same.

Please replace paragraph [0008] with the following amended paragraph:

[0008] An improved IPS LCD and a method for manufacturing the same ~~that overcomes~~ which overcomes the above-mentioned disadvantages ~~[[is]]~~ are desired.

Please replace paragraph [0014] with the following amended paragraph:

[0014] FIG. 3 is a schematic, cross-sectional view of one sub-pixel area of a ~~conventional typical~~ IPS LCD.

Please replace paragraph [0016] with the following amended paragraph:

[0016] The first substrate 21 includes in turn a first transparent sheet 211, and a color filter layer 212 facing ~~[[to]]~~ the liquid crystal layer 23. The second substrate 22 includes in turn a second transparent sheet 221, an insulating layer 224, and an alignment ~~[[layer]]~~ film 225 facing ~~[[to]]~~ the liquid crystal layer 23. A plurality of electrodes 222 and thin film transistors 223 are formed between the second transparent sheet 221 and the insulating layer 224. The IPS LCD 2 only has one alignment layer, which is the alignment film 225. An alignment structure 226 is provided on a surface of the alignment film 225, the alignment structure 226 facing which

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~~faces~~ the liquid crystal layer 23. ~~Together with the~~ Referring also to FIG 2, the alignment structure 226 has an alignment direction (denoted by an arrow). When no voltage is applied across the electrodes 222, the liquid crystal molecules are aligned along the alignment direction according to the lowest energy principle.

Please replace paragraph [0017] with the following amended paragraph:

[0017] The plurality of electrodes 222 include pixel electrodes and common electrodes parallel to each other. When a voltage is applied across the electrodes 222, a horizontal electric field 24 is produced [[,]] between the pixel electrodes and common electrodes. [[which]] The horizontal electric field 24 is parallel to the first and [[the]] second substrate substrates 21, 22. The horizontal electric field has an inclination to the alignment direction, the best largest inclination [[is]] being 90 degree degrees. An intensity of the horizontal electric field 24 and an alignment force of the alignment film 225 [[are]] both gradually decreased decrease as a distance between the horizontal electric field 24 and the first substrate 21 decreased decreases, because the first transparent sheet 211 [[has]] does not have an alignment film. As a result, the liquid crystal molecules are twisted in an essentially same angle by the cooperation of the electric field force and the alignment force, which leads to a high transmission ratio. Because the liquid crystal molecules adjacent to the first transparent sheet 211 are easy to twist due to the weak alignment force, ~~so that~~ the IPS LCD 2 can work at a lower voltage.